IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 12TH NOVEMBER 2007 / 21ST KARTHIKA 1929

WP(C).No. 32754 of 2007(Y)

PETITIONER:

STAR HOMES,
CHERUPARAMBATH ROAD, KADAVANTHRA, KOCHI-20,
REP. BY ITS MANAGING DIRECTOR, AJAY V.GEORGE.

BY ADV. SMT.R.RANJINI
SRI.S.RENJITH

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (W.C. AND L.T.), OFFICE OF THE DEPUTY COMMISSIONER, ERNAKULAM, KOCHI-15.

2. THE DEPUTY COMMISSIONER (APPEALS), OFFICE OF THE DEPUTY COMMISSIONER, ERNAKULAM, KOCHI-15.

3. THE SALES TAX OFFICER (W.C. AND L.T.), THEVARA, ERNAKULAM.

4. INSPECTING ASST. COMMISSIONER, COMMERCIAL TAXES (R.R.), KAKKANAD, ERNAKULAM, KOCHI-30.

BY GOVT. PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C). NO. 32754 OF 2007

Dated this the 12th day of November, 2007

J U D G M E N T

Aggrieved by Ext.P4 order of assessment, petitioner has filed Ext.P7 appeal along with an application for stay which are now pending consideration of the 2nd respondent. Petitioner also submits that although one fourth of the amount due has been paid, revenue recovery proceedings has been initiated as per Ext.P8 and hence this writ petition.

2. Taking into account the fact that the petitioner has already invoked the appellate remedy by filing Ext.P7 appeal, I dispose of this writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P7, as expeditiously as possible, at any rate, within eight weeks from the date of receipt of a copy of this judgment. If the appellate authority finds that separate appeals ought to have been filed by the petitioner instead of treating the appeal as defective, it will be open to the appellate authority to require the petitioner to remit the additional court fee, that is necessary. Since the petitioner has already remitted 25% of the amount due, as is

evident from Ext.P9, I also direct that further proceedings pursuant to Ext.P8 shall be kept in abeyance in the meanwhile.

Petitioner shall produce a certified copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

vps